

## **CHAPTER 57-29**

### **TAX LIENS ON LAND ACQUIRED BY STATE**

**57-29-01. Suspension of tax liens on state-acquired lands.** In any transaction in which the state of North Dakota or any of its agencies, departments, or instrumentalities, prior to the taking effect of this code, has acquired, or thereafter acquires, title to any tract of land and there are listed and legally charged against the tract unpaid general property or other taxes or tax deeds, the holders of the liens of the taxes or tax titles are without power to enforce or to effectuate the same. All remedies for the enforcement or enjoyment of the liens or titles are suspended wholly and all proceedings to enforce or effectuate the liens or titles subsequent to the acquisition of the tract of land by the state of North Dakota or any of its agencies, departments, or instrumentalities and during the time the tract is owned by the state of North Dakota or any of its agencies, departments, or instrumentalities, are null and void, except that any tax title acquired previous to the acquisition of title by the state of North Dakota or any of its agencies, departments, or instrumentalities may be made effectual and may be enjoyed until the time the state of North Dakota or any of its agencies, departments, or instrumentalities acquires title based upon a mortgage or other conveyance previous in time to the due date of the taxes upon which the tax title is based, whereupon all rights, interests, powers, privileges, and immunities theretofore owned and enjoyed under the tax title are suspended forthwith, and the state of North Dakota or any of its agencies, departments, or instrumentalities may enter into possession of the tracts of land and shall have the entire control, use, and enjoyment thereof.

**57-29-02. Reinstatement of tax liens upon sale.** Upon the sale of tracts of land by the state of North Dakota or any of its agencies, departments, or instrumentalities, and upon payment to the state of North Dakota or any of its agencies, departments, or instrumentalities of not less than twenty percent of the sale price of the particular tract or tracts sold, the provisions of section 57-29-01 become inoperative with respect to such lands, and the general statutory remedies to enforce and effectuate tax liens and titles again are applicable.

**57-29-03. Payment of tax liens.** The trustee for the state of North Dakota, or the Bank of North Dakota, as agent for the trustee, when the income received or in prospect from any particular tract of land acquired warrants it, shall pay to any county owning and holding any tax lien, tax sale certificate, or tax title suspended under the provisions of section 57-29-01 but otherwise legally sufficient, moneys equal in amount to the original amount of the general taxes upon which such lien, certificate, or title is based, and the treasurer of such county shall accept such moneys in full payment of the amount due on or invested in such tax lien, certificate, or title, which thereafter is null and void, and the evidences of which thereupon must be canceled from the tax records of the state and of its subdivisions by the appropriate fiscal officers.

**57-29-04. Abatement to purchaser of tax sale certificates on state-acquired land.** Whenever any land sold under contract by the state of North Dakota, or mortgaged to the state of North Dakota, has been sold for taxes and a tax certificate has been issued, and the said contract for sale thereafter has been canceled, or said mortgage foreclosed, or a deed taken in lieu thereof, the holder of said unpaid tax certificate, upon due and proper application to the county, is entitled to an abatement and refund thereof as well as for any subsequent taxes paid on said land by the certificate holder, but without interest. This section also applies to special assessments.

**57-29-05. Auditor to give tax information on lands in which state is interested.** The county auditor of each county is required and directed, on or before July first of each year, to inform the Bank of North Dakota of any delinquent and unpaid taxes upon real estate in the auditor's county owned or mortgaged to the Bank of North Dakota or assigned by it to the state treasurer as trustee for the state of North Dakota. The county auditor shall give a description of the land for which the taxes are unpaid, the amount of unpaid taxes for each year, showing special assessment taxes if any, and the names of the purchaser, if the land was sold for taxes.